

BY GREENLEE.]

[HOUSE FILE No. 581.—WAYS AND MEANS.]

A BILL

FOR AN ACT TO AMEND SECTION 831 OF CHAPTER ONE (1) TITLE VI OF THE
CODE OF 1873, IN RELATION TO APPEAL FROM BOARDS OF EQUALIZATION.

Be it enacted by the General Assembly of the State of Iowa :

SECTION 1. That section 831 of chapter one (1) title VI of the Code of 1873, be amended as
2 follows, by adding to said section, 831 the following words: By serving a written notice of
3 appeal on any person who was a member of such board of equalization or the clerk thereof.

SEC. 2. On the hearing of such appeal the burden of proof shall be on the party seeking
2 to change the original assessment, and an appeal may be had by the party assessed to the
3 supreme court without regard to the amount involved, and on such appeal the evidence
4 shall be certified and trial had as in equity cases.